

2024 Regular Session

HOUSE BILL NO. 435

BY REPRESENTATIVE GALLE

TAX/AD VALOREM-EXEMPTION: Provides relative to calculation of income of persons whose tax-filing status is married filing separately for purposes of determining eligibility for the special property assessment level

1 AN ACT

2 To enact R.S. 47:1711.1, relative to ad valorem taxation; to provide relative to qualifications  
3 for the special assessment level for ad valorem property taxes; to provide relative to  
4 applicants for the special assessment level who use the married filing separately tax-  
5 filing status; to provide for duties of tax assessors with respect to determining  
6 income-based eligibility of certain applicants for the special assessment level; to  
7 provide for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1711.1 is hereby enacted to read as follows:

10 §1711.1. Special assessment level; applicants who use married filing separately tax-  
11 filing status

12 In determining the eligibility of applicants for the special assessment level  
13 set forth in Article VII, Section 18(G) of the Constitution of Louisiana, the assessor  
14 shall determine the adjusted gross income of applicants whose federal income tax-  
15 filing status is married filing separately in accordance with the following provisions:

16 (1) For applicants whose home is deemed community property in accordance  
17 with Civil Code Article 2338 , the assessor shall calculate the adjusted gross income  
18 to be used in determining eligibility for the special assessment level by combining  
19 the adjusted gross income from both spouses' federal income tax returns.

1           (2) For applicants whose home is deemed separate property in accordance  
 2           with Civil Code Article 2341, the adjusted gross income to be used in determining  
 3           eligibility for the special assessment level shall be the adjusted gross income shown  
 4           on the federal income tax return of the spouse who owns the property.

5           Section 2. This Act shall take effect and become operative if and when the proposed  
 6 amendment of Article VII of the Constitution of Louisiana contained in the Act which  
 7 originated as House Bill No. \_\_\_ of this 2024 Regular Session of the Legislature is adopted  
 8 at a statewide election and becomes effective.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 435 Original

2024 Regular Session

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**Abstract:** With respect to income-based eligibility for the special property assessment level, specifies a methodology by which tax assessors shall determine the income of applicants for the special assessment level whose tax-filing status is married filing separately.

Proposed law provides that in determining the eligibility of applicants for the special property assessment level authorized in present constitution (Const. Art. VII, §18(G)), tax assessors shall determine the adjusted gross income (AGI) of applicants whose federal income tax-filing status is married filing separately in accordance with the following provisions:

- (1) For applicants whose home is deemed community property in accordance with present law (C.C. Art. 2338), the assessor shall calculate the AGI to be used in determining eligibility for the special assessment level by combining the AGI on both spouses' federal income tax returns.
- (2) For applicants whose home is deemed separate property in accordance with present law (C.C. Art. 2341), the AGI to be used in determining eligibility for the special assessment level shall be the AGI shown on the federal income tax return of the spouse who owns the property.

Effective if and when the amendment of present constitution contained in the Act which originated as House Bill No. \_\_\_ of this 2024 R.S. is adopted at a statewide election and becomes effective.

(Adds R.S. 47:1711.1)